

HELM-PACIFIC LEASING
JOINT VENTURE

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

March 25, 2002

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

RECORDATION NO. 22108-A FILED

APR 5 '02 2:06 PM

SURFACE TRANSPORTATION BOARD



Dear Mr. Williams:

Enclosed are three (3) originals of the Memorandum of Amendment to Lease dated as of April 1, 2001 between the following parties:

Lessor: Helm-Pacific Leasing
c/o Helm Pacific Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Lessee: Southern Illinois Railcar Company
337 - 22nd Avenue South
Brookings, SD 57006

A short summary of the document to appear in the index follows:

Memorandum of Amendment to Lease dated as of April 1, 2001 to evidence Amendment No. 1 dated as of April 1, 2001 to the Full Maintenance Lease Agreement dated as of September 1, 1997 between Helm-Pacific Leasing as Lessor and Southern Illinois Railcar Company as Lessee, covering 488 covered hopper railcars bearing the reporting mark and numbers from within the series HLMX 250-289 (Not Inclusive); HPJX 13099-14006 (Not Inclusive) and HPJX 15000-15232 (Not Inclusive).

Please file this Memorandum of Amendment to Lease as a supplementary document to Recordation No. 22108 filed on April 8, 1999 and return two (2) stamped originals to my attention. The filing fee of \$28.00 is included in our enclosed Check No. 5956 in the amount of \$252.00.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (3)

22108-A 206
23932 152

RECORDATION NO. 22108-A FILED

APR 5 2002 2:06 PM

MEMORANDUM OF
AMENDMENT TO LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF AMENDMENT OF THE FULL MAINTENANCE LEASE AGREEMENT ("Memorandum") dated as of April 1, 2001 is intended to evidence Amendment No. 1 dated as of April 1, 2001 ("Amendment No. 1") to the Full Maintenance Lease Agreement dated as of September 1, 1997 ("Lease") between HELM-PACIFIC LEASING, a Nebraska general partnership ("Lessor"), and SOUTHERN ILLINOIS RAILCAR COMPANY, an Illinois corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board of the Department of Transportation ("STB") under Section 49 of U.S.C. 11301. The Lease was filed with the STB on April 8, 1999 under STB Recordation No. 22108. Lessor has the right to lease the rail equipment, more fully described in Schedule A hereto ("Units"). Lessee leased from Lessor the Units at the Rent and upon the terms and conditions provided in the Lease.

Except for the sublease of the Units to which Lessor has consented, the Lease and the Units cannot be in any way encumbered without the prior written consent of Lessor. Lessee has granted a security interest unto Lessor in and to any and all Payments, as such term is defined in the Lease, including, without limitation, any and all Rent and other Payments pursuant to any sublease of the Units. In the Event of Default, as such term is defined in the Lease, Lessee hereby assigns any and all subleases to Lessor.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed by their duly authorized representative as of the day and year first above written.

LESSOR

LESSEE

HELM-PACIFIC LEASING

SOUTHERN ILLINOIS RAILCAR COMPANY

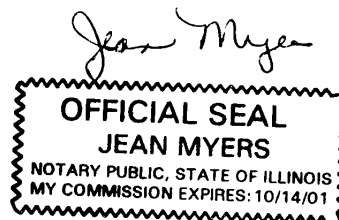
By: Helm Pacific Corporation,
a General Partner

By: David R. Eckles
Name: David R. Eckles
Title: Chief Executive Officer

By: Kurt E. Johnson
Name: Kurt E. Johnson
Title: EVP

By: Union Pacific Venture Leasing,
Incorporated, a General Partner

By: Joseph E. O'Connor, Jr.
Name: Joseph E. O'Connor, Jr.
Title: President



SCHEDULE A
TO THE MEMORANDUM OF AMENDMENT TO LEASE

Equipment Description:

Four hundred eighty-eight (488), 100-ton, roller bearing, 4600 to 4750 cubic foot (nominal) covered hopper railcars equipped with trough hatches and gravity outlet gates; built by Pullman Standard and ACF Industries between 1970 and 1977.

Reporting Mark & Number		Reporting Mark & Number		Reporting Mark & Number		Reporting Mark & Number	
1	HLMX 250	51	HPJX 13136	101	HPJX 13209	151	HPJX 13266
2	HLMX 251	52	HPJX 13137	102	HPJX 13210	152	HPJX 13267
3	HLMX 252	53	HPJX 13141	103	HPJX 13211	153	HPJX 13268
4	HLMX 253	54	HPJX 13142	104	HPJX 13212	154	HPJX 13269
5	HLMX 255	55	HPJX 13143	105	HPJX 13213	155	HPJX 13274
6	HLMX 256	56	HPJX 13149	106	HPJX 13214	156	HPJX 13275
7	HLMX 257	57	HPJX 13150	107	HPJX 13215	157	HPJX 13276
8	HLMX 258	58	HPJX 13151	108	HPJX 13216	158	HPJX 13281
9	HLMX 259	59	HPJX 13152	109	HPJX 13217	159	HPJX 13282
10	HLMX 260	60	HPJX 13153	110	HPJX 13218	160	HPJX 13283
11	HLMX 262	61	HPJX 13154	111	HPJX 13219	161	HPJX 13284
12	HLMX 263	62	HPJX 13156	112	HPJX 13220	162	HPJX 13285
13	HLMX 264	63	HPJX 13157	113	HPJX 13221	163	HPJX 13288
14	HLMX 265	64	HPJX 13158	114	HPJX 13222	164	HPJX 13296
15	HLMX 266	65	HPJX 13159	115	HPJX 13224	165	HPJX 13297
16	HLMX 267	66	HPJX 13160	116	HPJX 13225	166	HPJX 13303
17	HLMX 268	67	HPJX 13161	117	HPJX 13226	167	HPJX 13305
18	HLMX 269	68	HPJX 13162	118	HPJX 13228	168	HPJX 13314
19	HLMX 270	69	HPJX 13164	119	HPJX 13230	169	HPJX 13315
20	HLMX 271	70	HPJX 13165	120	HPJX 13231	170	HPJX 13329
21	HLMX 272	71	HPJX 13166	121	HPJX 13232	171	HPJX 13335
22	HLMX 273	72	HPJX 13167	122	HPJX 13233	172	HPJX 13337
23	HLMX 274	73	HPJX 13169	123	HPJX 13234	173	HPJX 13338
24	HLMX 275	74	HPJX 13170	124	HPJX 13235	174	HPJX 13340
25	HLMX 276	75	HPJX 13172	125	HPJX 13236	175	HPJX 13341
26	HLMX 277	76	HPJX 13173	126	HPJX 13237	176	HPJX 13345
27	HLMX 278	77	HPJX 13174	127	HPJX 13238	177	HPJX 13347
28	HLMX 279	78	HPJX 13175	128	HPJX 13239	178	HPJX 13353
29	HLMX 280	79	HPJX 13176	129	HPJX 13240	179	HPJX 13355
30	HLMX 281	80	HPJX 13177	130	HPJX 13241	180	HPJX 13359
31	HLMX 282	81	HPJX 13178	131	HPJX 13242	181	HPJX 13363
32	HLMX 283	82	HPJX 13179	132	HPJX 13243	182	HPJX 13422
33	HLMX 284	83	HPJX 13180	133	HPJX 13244	183	HPJX 13456
34	HLMX 285	84	HPJX 13181	134	HPJX 13245	184	HPJX 13457
35	HLMX 287	85	HPJX 13182	135	HPJX 13246	185	HPJX 13463
36	HLMX 288	86	HPJX 13184	136	HPJX 13247	186	HPJX 13468
37	HLMX 289	87	HPJX 13186	137	HPJX 13248	187	HPJX 13470
38	HPJX 13099	88	HPJX 13187	138	HPJX 13249	188	HPJX 13478
39	HPJX 13100	89	HPJX 13189	139	HPJX 13252	189	HPJX 13481
40	HPJX 13101	90	HPJX 13190	140	HPJX 13254	190	HPJX 13503
41	HPJX 13102	91	HPJX 13191	141	HPJX 13256	191	HPJX 13509
42	HPJX 13103	92	HPJX 13192	142	HPJX 13257	192	HPJX 13510
43	HPJX 13105	93	HPJX 13193	143	HPJX 13258	193	HPJX 13512
44	HPJX 13106	94	HPJX 13194	144	HPJX 13259	194	HPJX 13524
45	HPJX 13108	95	HPJX 13195	145	HPJX 13260	195	HPJX 13525
46	HPJX 13129	96	HPJX 13196	146	HPJX 13261	196	HPJX 13526
47	HPJX 13132	97	HPJX 13197	147	HPJX 13262	197	HPJX 13531
48	HPJX 13133	98	HPJX 13199	148	HPJX 13263	198	HPJX 13533
49	HPJX 13134	99	HPJX 13200	149	HPJX 13264	199	HPJX 13534
50	HPJX 13135	100	HPJX 13201	150	HPJX 13265	200	HPJX 13538

SCHEDULE A - Continued

Reporting Mark & Number			Reporting Mark & Number			Reporting Mark & Number			Reporting Mark & Number		
201	HPJX	13540	251	HPJX	13717	301	HPJX	15032	351	HPJX	15083
202	HPJX	13543	252	HPJX	13725	302	HPJX	15033	352	HPJX	15085
203	HPJX	13545	253	HPJX	13800	303	HPJX	15034	353	HPJX	15086
204	HPJX	13548	254	HPJX	13801	304	HPJX	15035	354	HPJX	15087
205	HPJX	13551	255	HPJX	13802	305	HPJX	15036	355	HPJX	15088
206	HPJX	13564	256	HPJX	13803	306	HPJX	15037	356	HPJX	15089
207	HPJX	13569	257	HPJX	13804	307	HPJX	15038	357	HPJX	15090
208	HPJX	13570	258	HPJX	13807	308	HPJX	15039	358	HPJX	15091
209	HPJX	13579	259	HPJX	13824	309	HPJX	15040	359	HPJX	15092
210	HPJX	13581	260	HPJX	13903	310	HPJX	15041	360	HPJX	15093
211	HPJX	13583	261	HPJX	13905	311	HPJX	15042	361	HPJX	15094
212	HPJX	13585	262	HPJX	13908	312	HPJX	15043	362	HPJX	15095
213	HPJX	13586	263	HPJX	13913	313	HPJX	15044	363	HPJX	15096
214	HPJX	13587	264	HPJX	13916	314	HPJX	15045	364	HPJX	15097
215	HPJX	13593	265	HPJX	13922	315	HPJX	15046	365	HPJX	15098
216	HPJX	13594	266	HPJX	13924	316	HPJX	15047	366	HPJX	15099
217	HPJX	13598	267	HPJX	13925	317	HPJX	15048	367	HPJX	15100
218	HPJX	13603	268	HPJX	13926	318	HPJX	15049	368	HPJX	15101
219	HPJX	13608	269	HPJX	13928	319	HPJX	15050	369	HPJX	15102
220	HPJX	13610	270	HPJX	13929	320	HPJX	15051	370	HPJX	15103
221	HPJX	13613	271	HPJX	13934	321	HPJX	15052	371	HPJX	15104
222	HPJX	13616	272	HPJX	14006	322	HPJX	15053	372	HPJX	15105
223	HPJX	13622	273	HPJX	15000	323	HPJX	15054	373	HPJX	15106
224	HPJX	13625	274	HPJX	15002	324	HPJX	15055	374	HPJX	15107
225	HPJX	13627	275	HPJX	15003	325	HPJX	15056	375	HPJX	15108
226	HPJX	13633	276	HPJX	15004	326	HPJX	15057	376	HPJX	15109
227	HPJX	13634	277	HPJX	15005	327	HPJX	15058	377	HPJX	15110
228	HPJX	13642	278	HPJX	15006	328	HPJX	15059	378	HPJX	15111
229	HPJX	13646	279	HPJX	15007	329	HPJX	15060	379	HPJX	15112
230	HPJX	13649	280	HPJX	15008	330	HPJX	15061	380	HPJX	15113
231	HPJX	13656	281	HPJX	15009	331	HPJX	15062	381	HPJX	15114
232	HPJX	13662	282	HPJX	15010	332	HPJX	15063	382	HPJX	15115
233	HPJX	13663	283	HPJX	15011	333	HPJX	15064	383	HPJX	15116
234	HPJX	13664	284	HPJX	15012	334	HPJX	15065	384	HPJX	15117
235	HPJX	13667	285	HPJX	15014	335	HPJX	15066	385	HPJX	15118
236	HPJX	13668	286	HPJX	15015	336	HPJX	15067	386	HPJX	15120
237	HPJX	13675	287	HPJX	15016	337	HPJX	15068	387	HPJX	15121
238	HPJX	13680	288	HPJX	15017	338	HPJX	15069	388	HPJX	15123
239	HPJX	13681	289	HPJX	15019	339	HPJX	15070	389	HPJX	15124
240	HPJX	13683	290	HPJX	15020	340	HPJX	15071	390	HPJX	15125
241	HPJX	13688	291	HPJX	15021	341	HPJX	15072	391	HPJX	15126
242	HPJX	13693	292	HPJX	15022	342	HPJX	15073	392	HPJX	15127
243	HPJX	13700	293	HPJX	15023	343	HPJX	15074	393	HPJX	15128
244	HPJX	13701	294	HPJX	15024	344	HPJX	15075	394	HPJX	15129
245	HPJX	13704	295	HPJX	15026	345	HPJX	15076	395	HPJX	15130
246	HPJX	13706	296	HPJX	15027	346	HPJX	15077	396	HPJX	15131
247	HPJX	13709	297	HPJX	15028	347	HPJX	15079	397	HPJX	15134
248	HPJX	13711	298	HPJX	15029	348	HPJX	15080	398	HPJX	15135
249	HPJX	13714	299	HPJX	15030	349	HPJX	15081	399	HPJX	15136
250	HPJX	13716	300	HPJX	15031	350	HPJX	15082	400	HPJX	15137

SCHEDULE A - Continued

Reporting Mark & Number			Reporting Mark & Number		
401	HPJX	15138	445	HPJX	15186
402	HPJX	15139	446	HPJX	15187
403	HPJX	15140	447	HPJX	15188
404	HPJX	15141	448	HPJX	15189
405	HPJX	15142	449	HPJX	15190
406	HPJX	15143	450	HPJX	15191
407	HPJX	15144	451	HPJX	15192
408	HPJX	15145	452	HPJX	15193
409	HPJX	15146	453	HPJX	15194
410	HPJX	15147	454	HPJX	15195
411	HPJX	15148	455	HPJX	15196
412	HPJX	15149	456	HPJX	15197
413	HPJX	15150	457	HPJX	15198
414	HPJX	15151	458	HPJX	15199
415	HPJX	15152	459	HPJX	15200
416	HPJX	15153	460	HPJX	15201
417	HPJX	15154	461	HPJX	15202
418	HPJX	15155	462	HPJX	15203
419	HPJX	15156	463	HPJX	15204
420	HPJX	15157	464	HPJX	15205
421	HPJX	15158	465	HPJX	15206
422	HPJX	15159	466	HPJX	15207
423	HPJX	15160	467	HPJX	15208
424	HPJX	15161	468	HPJX	15209
425	HPJX	15162	469	HPJX	15210
426	HPJX	15163	470	HPJX	15211
427	HPJX	15164	471	HPJX	15212
428	HPJX	15165	472	HPJX	15213
429	HPJX	15167	473	HPJX	15214
430	HPJX	15168	474	HPJX	15215
431	HPJX	15169	475	HPJX	15216
432	HPJX	15170	476	HPJX	15217
433	HPJX	15172	477	HPJX	15218
434	HPJX	15174	478	HPJX	15219
435	HPJX	15175	479	HPJX	15221
436	HPJX	15176	480	HPJX	15222
437	HPJX	15178	481	HPJX	15223
438	HPJX	15179	482	HPJX	15224
439	HPJX	15180	483	HPJX	15225
440	HPJX	15181	484	HPJX	15226
441	HPJX	15182	485	HPJX	15228
442	HPJX	15183	486	HPJX	15229
443	HPJX	15184	487	HPJX	15230
444	HPJX	15185	488	HPJX	15232

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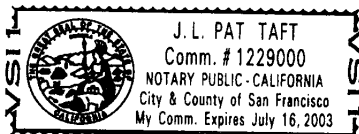
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On August 8, 2001, before me, J. L. Pat Taft, personally
appeared David R. Eckles, Chief Executive Officer of **HELM PACIFIC CORPORATION**,

X personally known to me -OR-

___ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s)
acted, executed the instrument.



Witness my hand and official seal.

J. L. Pat Taft
SIGNATURE OF THE NOTARY

[Notarial Seal]

STATE OF NEBRASKA)
) S.S.
COUNTY OF DOUGLAS)

On August 2, 2001, before me, Sheryl L. Alvey, personally
appeared Joseph E. O'Connor Jr., President of **UNION PACIFIC VENTURE LEASING,**
INCORPORATED,

✓ personally known to me -OR-

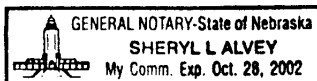
___ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s)
acted, executed the instrument.

Witness my hand and official seal.

Sheryl L. Alvey
SIGNATURE OF THE NOTARY

[Notarial Seal]



dy

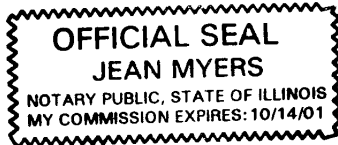
STATE OF ILLINOIS)
) S.S.
COUNTY OF MADISON)

On July 5, 2001, before me, Jean Myers, personally
appeared Kurt E. Johnson, Executive Vice President of SOUTHERN ILLINOIS
RAILCAR COMPANY,

X personally known to me -OR-

___ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s)
acted, executed the instrument.



Witness my hand and official seal.

Jean Myers
SIGNATURE OF THE NOTARY

[Notarial Seal]

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